

CLASSIFICATION SECRET/SECURITY INFORMATION

CENTRAL INTELLIGENCE AGENCY INFORMATION REPORT

SECRET**INFORMATION REPORT**

COUNTRY USSR/Germany (Soviet Zone)

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SUBJECT Pay and Allowances of Soviet Army Officers/
Tax Exemptions for Soviet Military Personnel

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THIS IS UNEVALUATED INFORMATION

Jr Lt - 400 rubles per month.
 Lieut - 500 rubles per month.
 Sr Lt - 600 rubles per month.
 Capt - 700 rubles per month.
 Major - 900 rubles per month.
 Lt Col - 1,100 rubles per month.
 Col - 1,300 rubles per month.
 Gen - Genmaior - 1,700 rubles per month.

The base pay does not vary according to the arm of service but does so for the "appointment" pay.

2. [redacted] rates of "appointment" pay accorded to officers for the job to which they are assigned [redacted]

Regimental Chief - Communications - 1,000 (figures in rubles per month).

Regimental Chief of Records and Personnel (Stravoi)-1,000

Regimental Chief, Finances - 950 rubles

Regimental Chief, Artillery - 1,100 rubles

Regimental Chief, Artillery, Supply - 950 rubles

Deputy Chief of Staff - 1,200 rubles

Deputy Chief of Staff, Intelligence - 1,000 rubles

Chief of Topographic Section - 1,000 rubles

Deputy Company Commander for Political Affairs - 800 or 850 rubles.

Chief of DOP - 950 rubles.

Chief of various warehouses - 850 rubles

Regimental commander - 1600 rubles

Battalion commander - 1200 rubles

Company commander - 900 rubles

Platoon commander - 700 rubles

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STATE	NAVY	AIR	DISTRIBUTION	[redacted]	[redacted]	[redacted]
ARMY	X	X	AEC X FBI X	[redacted]	[redacted]	[redacted]

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Regimental Chief of Staff - 1400 rubles
 All Regimental Deputies - 1400 rubles
 Deputy Chief for Supply - 1400 rubles
 Chief of Quartermaster Supply - 950 rubles
 Chief of POL Supply - 950 rubles
 Regimental Engineer - 1100 rubles
 Regimental Chief Chemical Warfare - 1100 rubles
 Chief, Mobile Bakery - 900 rubles
 Ass't to Chief, Mobile Bakery - 800 to 850 rubles
 Doctor - 800 rubles
 Doctor (for Infantry or Tank Battalion) - 800 rubles

3.

Within the USSR, there is a monetary allowance of 196 rubles per month issued as compensation for rations not issued. Officers of all ranks receive that. In Germany or in Austria, they do not receive this as they are fed in Officers' messes where food is free. In the case of those who have dependents in Germany, food products are received free of charge from the commissary. When a man is on leave, he receives a ration allowance to cover his transit time. A man receives no additional compensation because of dependents.

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4.

longevity

Two years' service - additional 5% of rank (or base) and assignment pay combined; five years' service - 10%; 10 years' service - 15%; 15 years' service - 20%; 20 years' service - 25%; 25 years' service - 30%. This is the maximum percentage.

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5.

there is no minimum below which taxes are not levied. Deductions are made on all salaries before they are given to the employees. Since April 1951, an income tax has been levied on all officers also. There were no tax deductions from their salaries before that time. The deduction is from 10-14% of the total of the job and base pay. This is calculated on a tax table. The same percentage of tax is levied regardless of family status. Enlisted personnel (draftees) do not pay income tax. However, some volunteers (re-enlistees) do pay this income tax, just as officers do.

There is a secondary tax which is levied according to one's family status. Bachelors pay 6% of their pay for childlessness. Married couples having one or two children pay 1% for their small family, while couples with three children are exempt. Illegitimate children are not considered in computing this tax. When married people are both earning, both pay full tax. This includes the income tax and the tax on childlessness. The childlessness tax is not payable by men until 20, and by women until 18.

Enlisted personnel are personally exempt from the childlessness tax but their wives must pay. While their husbands are within the Zone of the Interior, wives of military personnel must pay both taxes. When officers and re-enlistees are in Germany and Austria, they become exempt from bachelor tax or "childlessness" tax, and wives are exempt from the childlessness but not the income tax.

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6.

When married people are both earning, both pay full tax.
This includes the income tax and the tax on childlessness.

7.

Per diem, both for Officers, and enlisted men, is tax free.

8.

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9.

There is no ground rent as such. Agricultural families have to pay an agricultural tax which corresponds to the income tax paid by industrial workers. Agricultural families must pay for the use of a house and small plot of ground (owned by the State). The amount paid varies according to the size of the ground. If the only bread earner of the family is serving away from the home, then the family may be freed of this agricultural tax. This is true only of families of enlisted personnel. In any event, if the wife is able to work, then she must pay the tax. The decisions in such cases are made locally by an official.

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